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*Attorneys for Debtor Perseon Corporation  
and Proposed Attorneys for Debtor in Possession*

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

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In re:

PERSEON CORPORATION,

Debtor.

Case No. 16-24435

Chapter 11

Chief Judge R. Kimball Mosier

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**NOTICE OF FILING OF PROFESSIONAL RETENTION APPLICATIONS**

**AND**

**NOTICE OF HEARING**

**Objection Deadline: June 24, 2016 at 4:00 p.m. (Mountain Time)**

**Hearing Date: July 12, 2016 at 2:00 p.m. (Mountain Time)**

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**PLEASE TAKE NOTICE** that Perseon Corporation, on behalf of itself and as debtor in possession in the above-captioned case (the “Debtor”) has filed the following applications seeking Bankruptcy Court approval to retain certain professionals on behalf of the Debtor’s bankruptcy estate:

- *Application of the Debtor for Entry of an Order Authorizing the Retention and Employment of Dorsey & Whitney LLP, as Counsel for the Debtor* [Docket No. 14] (the “Dorsey Retention Application”), which seeks Court authority to retain Dorsey & Whitney LLP as counsel to the Debtor in the above-captioned bankruptcy case;
- *Application of the Debtor for Entry of an Order, Pursuant to 11 U.S.C. §§ 105, 327, 328, and 363 and Fed. R. Bank. P. 2014(a) Authorizing the Retention and Employment of Riley Astill as Accountant for the Debtor nunc pro tunc to the Petition Date* [Docket No. 40] (the “Astill Retention Application”), which seeks Court authority to retain Riley Astill as Accountant for the Debtor in the above-captioned bankruptcy case;
- *Application of the Debtor for Entry of an Order, Pursuant to 11 U.S.C. §§ 105, 327, 328, and 363 and Fed. R. Bank. P. 2014(a), (I) Authorizing the Retention and Employment of Tanner LLC as Tax Accountant to the Debtor nunc pro tunc to the Petition Date and (II) Approving the Agreement with Tanner LLC* [Docket No. 41] (the “Tanner Retention Application” and together with the Dorsey Retention Application and the Astill Retention Application, the “Professional Retention Applications”) which seeks Court authority to retain Tanner LLC as Tax Accountant for the Debtor in the above-captioned bankruptcy case.

**PLEASE TAKE FURTHER NOTICE THAT YOUR RIGHTS MAY BE AFFECTED.** You should read this Notice, as well as the Professional Retention Applications, and discuss them with your attorney, if you have one. If you do not have an attorney, you may wish to consult one.

**PLEASE TAKE FURTHER NOTICE** that objections to the Professional Retention Applications must be in writing, conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy Court, and be filed with the Bankruptcy Court and served upon the “Notice Parties”: (a) counsel to the Debtor, Dorsey & Whitney LLP, 136 South Main St. Suite 1000, Salt Lake City, Utah 84101 Attn: Steven T. Waterman, email: waterman.steven@dorsey.com; and (b) the Office of the United States Trustee for the District of Utah, 405 South Main St. #300, Salt Lake City, UT 84111 (collectively, the “Notice Parties”).

**PLEASE TAKE FURTHER NOTICE** that if you do not want the Court to grant the relief requested in the Professional Retention Applications, or if you want the Court to consider your views on the Professional Retention Applications, then you or your attorney must do each of the following:

(1) On or before **4:00 p.m. prevailing Mountain Time on June 24, 2016** (the “Objection Deadline”), file a written objection specifically delineating the nature of your objection at:

Clerk of the Court  
United States Bankruptcy Court  
350 South Main Street, Room 301

Salt Lake City, UT 84101

If you mail your objection to the Court for filing, you must mail it early enough so that the Court will receive it on or before the Objection Deadline specified above. You must also serve a copy on the Notice Parties at the addresses specified above.

(2) Attend the hearing on the Professional Retention Applications at **2:00 p.m. prevailing Mountain Time on July 12, 2016** before the Honorable R. Kimball Mosier, in his courtroom, Room 369, of the Frank E. Moss United States Courthouse, 350 South Main Street, Salt Lake City, Utah 84101 (the "Hearing"). Failure to attend the Hearing will be deemed a waiver of your objection.

**PLEASE TAKE FURTHER NOTICE** that this Notice and the Hearing are subject to the fuller terms and conditions of the Professional Retention Applications, which shall control in the event of any conflict, and the Debtor encourages parties-in-interest to review such documents in their entirety. The Professional Retention Applications and any other pleadings may be found for a fee at the Court's website (<http://www.utb.uscourts.gov/>) for registered users of the Public Access to Court Electronic Records (PACER) System.

DATED this 7th day of June, 2016.

**DORSEY & WHITNEY LLP**

*/s/ Steven T. Waterman*

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*Attorneys for Debtor Perseon Corporation*

*and Proposed Attorneys for Debtor in Possession*